

EXHIBIT “L”

**SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF WESTCHESTER**

**PETER GRAF, NANCY KUNAK and
FAMILY OFFICE GROUP, LLC,**

Plaintiffs,

Index No. 23329/06

ANSWER

-against-

PAOLA B. COLON,

Defendant.

Roy A. McKenzie
attorney for the Defendant
641 Lexington Avenue, 20th floor
New York, New York 10022
(212) 832-3696
(212) 371-6632-fax

**SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF WESTCHESTER**

**PETER GRAF, NANCY KUNAK and
FAMILY OFFICE GROUP, LLC,**

Plaintiffs,

**Index No. 23329/06
VERIFIED ANSWER**

-against-

PAOLA B. COLON,

Defendant.

The defendant Paola B. Colon hereby answers the Amended Complaint. Unless otherwise specified, references are to the paragraphs of the Amended Complaint:

1. Admits the allegations in paragraphs 1 and 2.
2. Denies the allegations in paragraph 3.
3. Lacks knowledge or information on which to form a belief with respect to paragraph 4
4. Denies the allegations in paragraph 5.
5. Admits the allegations in paragraph 6.
6. Admits the allegations in paragraph 7, except further alleges that she was also an employee of Graf, Repetti & Co., LLP. (the "Firm").
7. Admits the allegations in paragraph 8.
8. Admits the allegations in paragraph 9, except lacks knowledge or information on which to form a belief as to who conducted the meeting.
9. Admits the allegations in paragraph 10.
10. Denies the allegations in paragraphs 11-17, 19-25, 27-33, 35-51, 53-56.

**AS AND FOR A
FIRST AFFIRMATIVE DEFENSE**

11. The Amended Complaint fails to state a cause of action.

**AS AND FOR A
COUNTERCLAIM**

12. On November 29, 2006, merely one day after the plaintiffs filed this action, the Firm, which is not a named party to this action, sent Ms. Colon a Release, a copy of which is attached as Annex A. The Firm asserted:

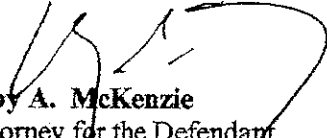
The [F]irm has made you aware that Peter Graf and Nancy Kunak have filed suit against you in Supreme Court, Westchester County for defamation and related claims under the caption Peter Graf and Nancy Kunak v Paola B Colon, Index No. 23329/06. As part of [the Firm's proposed release], the Firm will arrange for this litigation to be dismissed with prejudice and the Firm [sic] will file with the Court a Stipulation of Discontinuance with Prejudice of such suit.

Release at par. 7 (emphasis added).

13. The Firm also sent Ms. Colon a copy of the not yet served Summons and Complaint.
14. The sole purpose of the Release and this lawsuit is to pressure Ms. Colon, who has recently given birth, to forego her rights to time off to nurture her child under the Family and Medical Leave Act and other statutes. Ms. Colon, on October 11, 2006 and other occasions, objected to coming into the office with her then less than one month child. The Firm then sought to wrongfully terminate her for insisting on her maternity rights. The plaintiffs in this action have conspired with the Firm to deny Ms. Colon's rights.
15. Ms. Colon has suffered damages in an amount to be proven at trial.

WHEREFORE, the defendant Paola B. Colon respectfully requests that the Amended Complaint be dismissed, and that the Counterclaim be granted, along with Ms. Colon's attorney's fees and costs of this action.

New York, New York
May 7, 2007



Roy A. McKenzie
attorney for the Defendant
641 Lexington Avenue, 20th floor
New York, New York 10022
(212) 832-3696
(212) 371-6632-fax

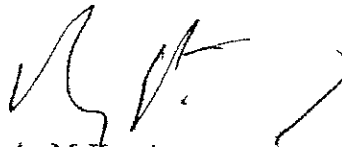
VERIFICATION

Roy A. McKenzie, an attorney licensed to practice in the State of New York, affirms under penalty of perjury:

I am the attorney for the defendant. I have read the attached Verified Answer, and the same is true to my own knowledge except as to matters stated on information and belief, and as to those matters I believe them to be true. My knowledge is based on meetings and discussions with my client and consulting my office file.

I make this Verification on behalf of the defendant, who reside in a county other than that of the County of New York.

New York, New York
May 7, 2007

A handwritten signature in black ink, appearing to be 'R. A. McKenzie', written over a horizontal line.

Roy A. McKenzie